



GOYAL NAGPAL & CO

CHARTERED ACCOUNTANTS

OFFICE : 20 - A Street No. 6, Dheeraj Vihar, Karala,

New Delhi-110085

OFFICE NO. 9811952775

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**LIMITED REVIEW REPORT ON STANDALONE FINANCIAL RESULTS FOR THE  
QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2018**

To,

The Board Of Directors,  
Sahyog Multibase Limited

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Sahyog Multibase Limited for the quarter and nine month ended 31st December, 2018 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016. The Standalone Financial Statement which is the responsibility of the Company's Management and approved by the Board of Directors on 11<sup>th</sup> February, 2019, has been compiled from the related interim standalone financial statement, which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' (Ind-AS 34), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditors of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone financial results, prepared in accordance with applicable accounting standards i.e. Ind-AS prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)





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Regulation, 2015 as modified by SEBI, Circular dated 5<sup>th</sup> July 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For GOYAL NAGPAL & Co.

FRN: 013289C

Chartered Accountants

(CA Virender Nagpal)

Partner

M. No. 416004

Date : 11th February, 2019



# SAHYOG MULTIBASE LIMITED

CIN - L74110DL1992PLC116773

REGD OFF: HOUSE NUMBER-09, ROAD NO-13, EAST PUNJABI BAGH, NEW DELHI -110026, PH NO: 011-40109341, EMAIL - Sahyogcreditlimited@yahoo.com

Fig. in INR Lacs

## STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST DEC. 2018

		Three Months Ended	Preceding Three Months Ended	Corresponding Three Months Ended	Nine Months Ended	Corresponding Nine Months Ended	Year Ended
		31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations (Refer Note 1 and 2)	909.96	2,767.39	801.00	6,494.58	3,170.40	12,918.46
II	Other Income	17.92	403.31	(17.26)	459.44	45.87	409.26
III	<b>Total Revenue (I+II)</b>	<b>927.88</b>	<b>3,170.70</b>	<b>783.74</b>	<b>6,954.02</b>	<b>3,216.07</b>	<b>13,327.72</b>
IV	<b>Expenses:</b>						
	Cost of expenses	572.36	2,098.49	671.07	6,325.98	3,075.15	12,617.57
	(Increase)/ decrease in inventories of finished goods, work-in-progress and traded goods	243.01	679.79	123.31	62.13	-	-
	Employee Benefit Expense	9.98	11.78	8.37	32.59	25.75	58.16
	Financial Costs	54.65	29.24	2.25	113.38	7.58	96.59
	Depreciation and Amortization Expense	1.67	1.67	0.01	5.01	0.01	14.97
	Other Expenses	41.85	342.41	3.99	399.11	113.30	535.52
	<b>Total Expenses</b>	<b>923.52</b>	<b>3,163.36</b>	<b>809.00</b>	<b>6,938.20</b>	<b>3,222.09</b>	<b>13,322.81</b>
V	Profit before Exceptional and Extraordinary Items and Tax	4.36	7.32	(25.26)	15.82	(6.02)	4.91
VI	Exceptional items / Prior Period Income / (Expenses) (refer note 1 and 6)	-	-	-	-	-	(0.60)
VII	Profit before Extraordinary Items and Tax	4.36	7.32	(25.26)	15.82	(6.02)	4.31
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit before Tax	4.36	7.32	(25.26)	15.82	(6.02)	4.31
X	<b>Tax Expense:</b>						
	(1) Current Tax	1.35	1.69	-	4.56	-	9.00
	(2) Deferred Tax	-	-	-	-	-	(2.38)
	(3) Previous Year Income Tax	-	-	-	-	-	-
XI	Profit/(Loss) from the period from Continuing Operations	3.01	5.63	(25.26)	11.26	(6.02)	(4.69)
XII	Tax Expense of Discontinuing Operations	-	-	-	-	-	-
XIII	Profit/(Loss) from Discontinuing operations	-	-	-	-	-	-
XIV	Profit/(Loss) for the period	3.01	5.63	(25.26)	11.26	(6.02)	(4.69)
XV	<b>Other comprehensive (income)/ expense</b>						
	Items that will not be reclassified to profit or loss in subsequent periods:						
	Re-measurement gains (losses) on defined benefit plans	(192.79)	(135.24)	-	-	-	338.94
	Income tax effect	59.57	38.96	-	-	-	(104.73)
	Other comprehensive (income)/ expense (net of tax) Refer note 3	-	-	12.07	-	15.06	-
XVI	<b>Total comprehensive income as per Ind AS</b>	<b>(180.21)</b>	<b>(90.65)</b>	<b>(25.26)</b>	<b>11.26</b>	<b>(6.02)</b>	<b>229.52</b>
XVII	<b>Earning per Equity Share:</b>						
	(1) Basic	(1.63)	(1.14)	(0.32)	0.14	(0.08)	2.88
	(2) Diluted	(1.63)	(1.14)	(0.32)	0.14	(0.08)	2.88

**Notes:**

1. The financial results for the quarter ended 31st December, 2018 are reported in accordance with Ind AS. In accordance with the circular CIR/CFD/FAC/62/2016 dated 5th July, 2016 issued by SEBI.
2. In accordance with Ind AS, the company has recognised actuarial gains or losses on actuarial valuation of the Defined Benefit Obligation in "Other Comprehensive Income".
3. Figures of the previous periods are re-classified/re-arranged/re-grouped, wherever necessary, to correspond with the current period's classification/disclosure. Figures of the previous year of Segment Results are re-classified, wherever necessary, to correspond with the current period's classification/disclosure.
4. Figures of the previous year of Segment Results are re-classified, wherever necessary, to correspond with the current period's classification/disclosure.
5. The above unaudited Financial results and Segment Results have been reviewed and recommended by the Audit Committee in their meeting held on 11th Feb., 2019 and approved by the Board of Directors at their meeting held on 11th Feb., 2019.
6. This Statement is as per Regulation 33 of SEBI LODR Regulations, 2015.
7. The company has sold investment of in M/s Tavares Tardelinks Pvt Ltd on 01.07.2018, Hence the company cease to its subsidiary company from even date. Accordingly consolidation of financial statements is not required to published w.e.f. 01.07.2018.
8. The weighted average number of equity shares outstanding during the period has been considered for calculating the basic and diluted earnings per share (not annualized) in accordance with the notified Ind AS-33 'Earnings per share'.
9. Status of the investors complaints - Pending at the beginning of quarter - Nil, complaints received and disposed-off during the during the quarter - Nil, pending at the end of the quarter - NIL.
10. The board in its meeting held on 05.01.2019, has considered and approved a scheme of arrangement for the amalgamation with Best Agrochem Private Limited ("Transferor Company").

*(Signature)*



**PART I Select information for the Quarter ended 31.12.2018**

Sl. No.	Particulars	Three Months Ended	Preceding Three Months Ended	Corresponding Three Months Ended	Nine Months Ended	Corresponding Nine Months Ended	Year Ended
		31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>A PARTICULARS OF SHAREHOLDING</b>							
1	<b>Public Shareholding</b>						
	- Number of shares	75,69,197.00	75,69,197.00	27,58,384.00	75,69,197.00	27,58,384.00	27,58,384.00
	- Percentage of shareholding	94.90%	94.90%	0.90	0.90	0.90	0.95
2	<b>Promoters and Promoter Group Shareholding</b>	4,06,875.00	4,06,875.00	3,01,616.00	4,06,875.00	3,01,616.00	3,01,616.00
	(a) Pledged / Encumbered	Nil	Nil	Nil	Nil	Nil	Nil
	- Number of shares						
	- Percentage of Shares (as a % of the total shareholding of promoter and promoter group)						
	- Percentage of Shares (as a % of the total share capital of the company)						
	(b) Non-encumbered						
	- Number of shares	79,76,072.00	79,76,072.00	30,60,000.00	79,76,072.00	30,60,000.00	30,60,000.00
	- Percentage of Shares (as a % of the total shareholding of promoter and promoter group)	5%	5%	0.10	0.10	0.05	1.00
	- Percentage of Shares (as a % of the total share capital of the company)	0.05	0.05	0.10	0.10	0.05	0.10

<b>B INVESTOR COMPLAINTS</b>	
Pending at the beginning of the quarter	Quarter ended (31/12/2018) Nil
Received during the quarter	0
Disposed off during the quarter	0
Remaining unresolved at the end of the quarter	Nil

  
**Vishesh Gupta**  
 Managing Director  
 DIN: 00256689

Place: New Delhi  
Date: 11/02/2019